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*Counsel for the Circuit City Stores, Inc.  
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

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In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

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**NOTICE OF LIQUIDATING TRUST'S THIRTY-EIGHTH OMNIBUS OBJECTION TO  
CLAIMS: REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS,  
FIXING OF CERTAIN UNLIQUIDATED CLAIMS, OR DISALLOWANCE  
OF CERTAIN INVALID CLAIMS, AS APPLICABLE**

**PLEASE TAKE NOTICE** that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the *Liquidating Trust's Thirty-Eighth Omnibus Objection to Claims: Reduction of Certain Partially Invalid Claims, Fixing of Certain Unliquidated Claims, or Disallowance of Certain Invalid Claims, as Applicable* (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as Exhibit 1. By the Objection, the Liquidating Trust is seeking to reduce certain claims, fix the amount of certain claims, and disallow certain claims.

**PLEASE TAKE FURTHER NOTICE THAT** on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the "Order"), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively,

the “Claims”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:	<u>Claim Number</u>	<u>Claim Amount</u>	<u>Reference Objection</u>
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SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

**YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.**

**MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON JUNE 26, 2012, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.**

**Critical Information for Claimants**  
**Choosing to File a Response to the Objection**

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the “Response”) to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. (Eastern Time) on June 26, 2012 (the “Response Deadline”)**.

**THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE.**

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
701 East Broad Street – Room 4000  
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

Jeffrey N. Pomerantz, Esq.  
Andrew W. Caine, Esq.  
(admitted *pro hac vice*)  
PACHULSKI STANG ZIEHL & JONES LLP  
10100 Santa Monica Boulevard  
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The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on July 10, 2012 at:**

United States Bankruptcy Court  
701 East Broad Street – Courtroom 5000  
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and  
Information Regarding the Hearing on the Objection**

**Contents.** To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy

Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;

- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

**Additional Information.** To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

**Failure to File Your Timely Response.** If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

**Each Objection Is a Contested Matter.** Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

**Additional Information**

**Requests for Information.** You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of [www.kccllc.net/circuitcity](http://www.kccllc.net/circuitcity).

**Reservation of Rights.** Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: April 20, 2012

*/s/ Paula S. Beran*

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*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:	)	Case No. 08-35653-KRH
	)	
CIRCUIT CITY STORES, INC. <sup>1</sup> , et al.,	)	Chapter 11
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	

**LIQUIDATING TRUST'S THIRTY-EIGHTH OMNIBUS OBJECTION TO  
CLAIMS: REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS,  
FIXING OF CERTAIN UNLIQUIDATED CLAIMS, OR DISALLOWANCE  
OF CERTAIN INVALID CLAIMS, AS APPLICABLE**

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"), through Alfred  
H. Siegel, the duly appointed trustee of the Liquidating Trust, pursuant to the *Second Amended*

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<sup>1</sup> The Debtors in these cases include: Circuit City Stores, Inc., Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp, Prahs, Inc., XSStuff, LLC, Mayland MN, LLC, Courchevel, LLC, Orbyx Electronics, LLC, and Circuit City Stores PR, LLC.

*Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims* (the “Plan”) in the above-captioned cases, hereby files this *Liquidating Trust’s Thirty-Eighth Omnibus Objection to Claims: Reduction of Certain Partially Invalid Claims, Fixing of Certain Unliquidated Claims, or Disallowance of Certain Invalid Claims, as Applicable* (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105 and 502 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for entry of an order in the form attached hereto as **Exhibit A**, granting the relief sought by this Objection, and in support thereof states as follows:

### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 502, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

### **BACKGROUND**

2. On November 10, 2008 (the “Petition Date”), the debtors in the above-captioned cases (the “Debtors”) filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain *Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof* (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009. The deadline for governmental units to file claims that arose before November 10, 2008 was 5:00 p.m. (Pacific) on May 11, 2009. Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On April 1, 2009, this Court entered an *Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections* (Docket No. 2881) (the “Omnibus Objection Procedures Order”).

9. On August 9, 2010, the Debtors and the Creditors’ Committee filed the Plan, which provides for the liquidation of the Debtors’ assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

10. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan.

11. The Plan became effective on November 1, 2010 (the “Effective Date”), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Liquidating Trust assumed the right and responsibility to liquidate the Debtors’ remaining assets, evaluate



and administer asserted claims, including prosecution of objections to claims, and to distribute the assets to creditors.

### **OBJECTION**

12. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as **Exhibit A**, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, (i) reducing each of the claims identified on **Exhibit C** attached hereto, (ii) fixing each of the claims identified on **Exhibit D** attached hereto in the amount specified therein, and (iii) disallowing each of the claims identified on **Exhibit E** attached hereto (collectively, the “Claims”).

13. For ease of reference, attached hereto as **Exhibit B** is an alphabetical listing of all claimants whose Claims are included in this Objection (the “Claimants”), with a cross-reference by claim number.

#### **A. Reduction of Certain Partially Invalid Claims.**

14. The basis for reduction of the Claims listed on **Exhibit C** attached hereto (the “Partially Invalid Claims”) is that each of the Partially Invalid Claims asserts, in part, an amount for which the Debtors are not liable.

15. Specifically, after a review of each of the Partially Invalid Claims and the bases upon which each is asserted, and a review of the Debtors’ books and records, the Liquidating Trust has determined that each Partially Invalid Claim asserts an amount exceeding the amount calculated by the Liquidating Trust based on the Debtors’ books and records. Accordingly, the Partially Invalid Claims identified on **Exhibit C** should be reduced in the manner stated in **Exhibit C** to correspond to the Liquidating Trust’s calculation of the correct amount, as set forth on **Exhibit C**.

#### **B. Fixing of Certain Unliquidated Claims.**

16. The basis for fixing each of the Claims in the amount listed on **Exhibit D** attached hereto (the “Unliquidated Claims”) is that each claim is filed in an unliquidated amount, but asserts a liability, in whole or in part, for which the Liquidating Trust believes there is liability on the part of the Debtors. Specifically, after a review of each of the Unliquidated Claims and the bases upon which each is asserted, and a review of the Debtors’ books and records, the Liquidating Trust has determined the amount of the Debtors’ liability on each Unliquidated Claim, and seeks to allow the Unliquidated Claim in that amount, as set forth on **Exhibit D**. Accordingly, the Liquidating Trust requests that the Unliquidated Claims identified on **Exhibit D** be fixed in the amounts stated in **Exhibit D**.

**C. Disallowance of Certain Invalid Claims.**

17. The basis for disallowance of the Claims listed on **Exhibit E** attached hereto (the “Invalid Claims”) is that each of the Invalid Claims asserts, in its entirety, amounts for which the Debtors are not liable. **Exhibit E** identifies Invalid Claims for which the Debtors’ books and records show no liability to the Claimant. After a review of each of the Invalid Claims and the bases upon which it is asserted, and a review of the Debtors’ books and records, the Liquidating Trust has determined that the Debtors have no liability on any of the Invalid Claims based on, *inter alia*, (i) pending deposits and/or postpetition overpayments or (ii) insufficient support for the Liquidating Trust to determine the accuracy of the alleged liability. Accordingly, the Liquidating Trust requests that the Invalid Claims identified on **Exhibit E** be disallowed in their entirety for the reasons stated therein.

**RESERVATION OF RIGHTS**

18. At this time, the Liquidating Trust has not completed its review of the validity of all claims/expenses filed against the Debtors’ estates, and reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds, including the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

### **NOTICE AND PROCEDURE**

19. Notice of this Objection has been provided to the Claimants identified on **Exhibit B**, and to parties-in-interest in accordance with the Court's *Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures* (entered on December 30, 2009 at Docket No. 6208) (the "Case Management Order"). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for the Claimants is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Liquidating Trust is serving the Claimant with this Objection and the exhibit on which the Claimant's claim is listed.

20. To the extent any Claimant timely files and properly serves a response to this Objection by 4:00 P.M. (Eastern) on June 26, 2012 as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference with respect to any such responding claimant at 2:00 p.m. (Eastern) on July 10, 2012 and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as **Exhibit A**, (i) reducing each of the claims identified on **Exhibit C** attached hereto, (ii) fixing each of the claims identified on **Exhibit D**

attached hereto in the amount specified therein, and (iii) disallowing each of the claims identified on **Exhibit E** attached hereto.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND  
THE OMNIBUS OBJECTION PROCEDURES ORDER**

21. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

**WAIVER OF MEMORANDUM OF LAW**

22. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

**NO PRIOR RELIEF**

23. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia  
April 20, 2012

TAVENNER & BERAN, PLC

/s/ Paula S. Beran  
Lynn L. Tavenner (VA Bar No. 30083)  
Paula S. Beran (VA Bar No. 34679)  
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Liquidating Trust*

**EXHIBIT A**

Jeffrey N. Pomerantz, Esq.  
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*Counsel to the Liquidating Trustee*

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**ORDER SUSTAINING LIQUIDATING TRUST'S THIRTY-EIGHTH OMNIBUS  
OBJECTION TO CLAIMS: REDUCTION OF CERTAIN PARTIALLY INVALID  
CLAIMS, FIXING OF CERTAIN UNLIQUIDATED CLAIMS, OR  
DISALLOWANCE OF CERTAIN INVALID CLAIMS, AS APPLICABLE**

THIS MATTER having come before the Court<sup>2</sup> on the *Liquidating Trust's Thirty-*

*Eighth Omnibus Objection to Claims: Reduction of Certain Partially Invalid Claims, Fixing of*

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

*Certain Unliquidated Claims, or Disallowance of Certain Invalid Claims, as Applicable* (the “Objection”), which requested, among other things, that the claims specifically identified on Exhibit B attached to the Objection be reduced, fixed or disallowed, as applicable, for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors’ estates and creditors and other parties-in-interest; and after due deliberation thereon, good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever reduced for all purposes in these bankruptcy cases in the manner stated in Exhibit A.
3. The Claims identified on Exhibit B as attached hereto and incorporated herein are forever fixed in the amount specified on Exhibit B for all purposes in these bankruptcy cases.
4. The Claims identified on Exhibit C as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.
5. The Court will conduct a status conference on \_\_\_\_\_, 2012 at 2:00 p.m. for all Claims identified on Exhibit D attached hereto.
6. The Liquidating Trust’s rights to object to any claim including (without

limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

7. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

8. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia  
\_\_\_\_\_, 2012

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HONORABLE KEVIN R. HUENNEKENS  
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:



TAVENNER & BERAN, PLC

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- and -

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Liquidating Trust*

**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner  
Lynn L. Tavenner

Claim Number	Claimant Name	Exhibit
2918	AMERENCILCO	Exhibit E: Books and Records Expunge
762	AMERICAN ELECTRIC POWER	Exhibit E: Books and Records Expunge
3134	ATMOS ENERGY MID STATES DIVISIONS A DIVISION OF ATMOS ENERGY CORPORATION	Exhibit E: Books and Records Expunge
6943	ATMOS ENERGY MID TEX DIVISION A DIVISION OF ATMOS ENERGY CORPORATION	Exhibit E: Books and Records Expunge
4333	BLACKSHEAR, BRENDA	Exhibit E: Books and Records Expunge
851	BOARD OF WATER AND LIGHT	Exhibit C: Books and Records Reduce
831	BRINKS INC	Exhibit C: Books and Records Reduce
6348	BYRD, CAROLYN H	Exhibit D: Books and Records Fix Amount
9769	CALIFORNIA AMERICAN WATER	Exhibit E: Books and Records Expunge
9795	CITIZENS ENERGY GROUP	Exhibit E: Books and Records Expunge
9888	CITIZENS ENERGY GROUP	Exhibit E: Books and Records Expunge
7476	CITY OF LIVERMORE, CA	Exhibit E: Books and Records Expunge
3785	CITY OF PEORIA	Exhibit C: Books and Records Reduce
5259	CITY OF PORT ARTHUR, TX	Exhibit E: Books and Records Expunge
2398	COLUMBIA GAS OF OHIO INC	Exhibit E: Books and Records Expunge
2396	COLUMBIA GAS OF PENNSYLVANIA INC	Exhibit C: Books and Records Reduce
1274	COMMUNICATION AMERICA INC	Exhibit C: Books and Records Reduce
276	CONNECTICUT NATURAL GAS CORPORATION	Exhibit E: Books and Records Expunge
1520	DIRECTED ELECTRONICS INC	Exhibit C: Books and Records Reduce
4046	ELEN ELECTRICAL EXH SERVICES	Exhibit E: Books and Records Expunge
2501	ELECTRIC POWER BOARD OF CHATTANOOGA	Exhibit E: Books and Records Expunge
1654	ENERGYNORTH NATURAL GAS INC DBA KEYSpan ENERGY DELIVERY NEW ENGLAND	Exhibit E: Books and Records Expunge
1655	ENERGYNORTH NATURAL GAS INC DBA KEYSpan ENERGY DELIVERY NEW ENGLAND	Exhibit E: Books and Records Expunge
1656	ENERGYNORTH NATURAL GAS INC DBA KEYSpan ENERGY DELIVERY NEW ENGLAND	Exhibit E: Books and Records Expunge
203	INTEGRATED LABEL CORPORATION	Exhibit C: Books and Records Reduce
2263	INTERMOUNTAIN GAS CO	Exhibit E: Books and Records Expunge
9071	JACKSON WALKER LLP	Exhibit C: Books and Records Reduce
3815	KANSAS CITY POWER & LIGHT	Exhibit E: Books and Records Expunge
3816	KANSAS CITY POWER & LIGHT	Exhibit E: Books and Records Expunge
3813	KANSAS CITY POWER & LIGHT CO KCPL	Exhibit E: Books and Records Expunge
3817	KANSAS CITY POWER & LIGHT CO KCPL	Exhibit E: Books and Records Expunge
3819	KANSAS CITY POWER & LIGHT CO KCPL	Exhibit E: Books and Records Expunge
1799	KEYSPAN GAS EAST CORP DBA NATIONAL GRID	Exhibit E: Books and Records Expunge
4237	LACLEDE GAS COMPANY	Exhibit E: Books and Records Expunge
886	LCEC LEE COUNTY ELECTRIC COOPERATIVE	Exhibit E: Books and Records Expunge
8767	MAJESCO ENTERTAINMENT COMPANY	Exhibit C: Books and Records Reduce
648	MARKET FORCE INFORMATION	Exhibit C: Books and Records Reduce
528	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP CORPORATION	Exhibit E: Books and Records Expunge
10157	NATIONAL FUEL GAS DISTRIBUTION CORPORATION	Exhibit E: Books and Records Expunge
10141	NEW JERSEY AMERICAN WATER/371476	Exhibit E: Books and Records Expunge
10142	NEW JERSEY AMERICAN WATER/371476	Exhibit E: Books and Records Expunge
10145	PENNSYLVANIA AMERICAN WATER COMPANY	Exhibit E: Books and Records Expunge
1432	PIEDMONT NATURAL GAS	Exhibit E: Books and Records Expunge
8623	PUBLIC SERVICE COMPANY OF NORTH CAROLINA INCORPORATED PSNC	Exhibit E: Books and Records Expunge
5164	PUBLIC SERVICE OF NEW HAMPSHIRE	Exhibit E: Books and Records Expunge
261	PUGET SOUND ENERGY	Exhibit E: Books and Records Expunge
262	PUGET SOUND ENERGY	Exhibit E: Books and Records Expunge
263	PUGET SOUND ENERGY	Exhibit E: Books and Records Expunge
264	PUGET SOUND ENERGY	Exhibit E: Books and Records Expunge
266	PUGET SOUND ENERGY	Exhibit E: Books and Records Expunge
14580	ROANOKE GAS COMPANY	Exhibit E: Books and Records Expunge
7652	SOUTHERN CALIFORNIA GAS COMPANY	Exhibit E: Books and Records Expunge
15204	Southwest Gas Corporation	Exhibit E: Books and Records Expunge
166	TOLEDO EDISON	Exhibit E: Books and Records Expunge
1319	TOSHIBA AMERICA INFORMATION SYSTEMS INC	Exhibit E: Books and Records Expunge
5342	TRUSSVILLE UTILITIES BOARD, AL	Exhibit E: Books and Records Expunge
1039	TUCSON ELECTRIC POWER COMPANY	Exhibit E: Books and Records Expunge
1694	TUCSON ELECTRIC POWER COMPANY	Exhibit E: Books and Records Expunge
1708	TURLOCK IRRIGATION DISTRICT	Exhibit E: Books and Records Expunge
7698	UGI ENERGY SERVICES, INC	Exhibit E: Books and Records Expunge
4864	UGI UTILITIES INC	Exhibit C: Books and Records Reduce
387	WESTERN MASSACHUSETTS ELECTRIC COMPANY	Exhibit E: Books and Records Expunge
6490	WISCONSIN POWER & LIGHT	Exhibit E: Books and Records Expunge
2828	WISCONSIN PUBLIC SERVICE CORP	Exhibit C: Books and Records Reduce
562	YANKEE GAS	Exhibit E: Books and Records Expunge

In re Circuit City Stores, Inc, et al.  
Case No. 08-35653 (KRH)

Exhibit C: Books and Records: Reduce

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Objection Amount	Comments
12/8/2008	851 2000085101	BOARD OF WATER AND LIGHT  PO BOX 13007  LANSING, MI 48901-3007	ATTN SCOTT HERZBERG BANKRUPTCY SPECIALIST	\$4,350.83	U	CIRCUIT CITY STORES, INC.	\$3,797.04	General Unsecured	\$553.79	According to the Trust's books and records, the liability is overstated by the objection amount.
12/15/200	831 2000083101	BRINKS INC  PO BOX 101 031  ATLANTA, GA 30392		\$27,059.59	U	CIRCUIT CITY STORES, INC.	\$26,351.61	General Unsecured	\$707.98	According to the Trust's books and records, the liability is overstated by the objection amount.
1/15/2009	3785 2000378501	CITY OF PEORIA  8401 W Monroe St  Peoria, AZ 85345	Revenue Recovery	\$837.32	U	CIRCUIT CITY STORES, INC.	\$271.08	General Unsecured	\$566.24	According to the Trust's books and records, the liability is overstated by the objection amount.
1/5/2009	2396 2000239601	COLUMBIA GAS OF PENNSYLVANIA INC  200 Civic Center Dr 11th Fl  Columbus, OH 43215		\$2,177.63	U	CIRCUIT CITY STORES, INC.	\$1,190.80	General Unsecured	\$986.33	According to the Trust's books and records, the liability is overstated by the objection amount. Specifically, the Trust contends that the objection amount was previously paid on check # 13611140 on 11/13/08.
12/18/200	1274 2000127401	COMMUNICATION AMERICA INC  4214 CANONGATE CT  SPRINGHILL, FL 34609		\$8,691.00	U	CIRCUIT CITY STORES, INC.	\$8,327.00	General Unsecured	\$364.00	According to the Trust's books and records, the liability is overstated by the objection amount.

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Exhibit C: Books and Records: Reduce

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Objection Amount	Comments
12/8/2008	1520 2000152001	DIRECTED ELECTRONICS INC  One Viper Way  Vista, CA 92081		\$720,958.36	U	CIRCUIT CITY STORES, INC.	\$324,607.68	General Unsecured	\$396,350.68	According to the Trust's books and records, the liability is overstated by the objection amount. The claimant was also listed on the Trust's 29th omnibus objection; however, the claim number listed was inadvertently incorrect. Thus, the Trust is including claim #1520 in this objection in an abundance of caution, and to ensure that all parties are properly notified.
12/5/2008	203 2000020302	INTEGRATED LABEL CORPORATION  3138 ANDOVER DR  ROCKFORD, IL 61114		\$11,951.56	U	CIRCUIT CITY PURCHASING COMPANY, LLC	\$10,181.25	General Unsecured	\$1,770.31	According to the Trust's books and records, the liability is overstated by the objection amount.
1/30/2009	9071 2000907101	JACKSON WALKER LLP  PO BOX 130989  DALLAS, TX 75313-0989	ATTN RICK HERLAN	\$2,158.00	U	CIRCUIT CITY STORES, INC.	\$1,701.50	General Unsecured	\$456.50	According to the Trust's books and records, the liability is overstated by the objection amount.
1/30/2009	8767 2000876701	MAJESCO ENTERTAINMENT COMPANY  c o US Bank Corporate Trust S 60 Livingston Ave EP MN WS3T St Paul, MN 55107-2292	Attn Bridget Greiber and Kyle J Lunde	\$104,832.00	U	CIRCUIT CITY STORES, INC.	\$104,016.96	General Unsecured	\$815.04	According to the Trust's books and records, the liability is overstated by the objection amount.
12/8/2008	648 2000064801	MARKET FORCE INFORMATION  1877 Broadway Ste 706  Boulder, CO 80302		\$37,189.00	U	CIRCUIT CITY STORES, INC.	\$3,535.00	General Unsecured	\$33,654.00	According to the Trust's books and records, the liability is overstated by the objection amount.

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Exhibit C: Books and Records: Reduce

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Objection Amount	Comments
1/26/2009	4864 2000486401	UGI UTILITIES INC  225 Morgantown Rd  Reading, PA 19612-1949		\$4,743.54	U	CIRCUIT CITY STORES, INC.	\$3,828.40	General Unsecured	\$915.14	According to the Trust's books and records, the liability is overstated by the objection amount.
1/6/2009	2828 2000282801	WISCONSIN PUBLIC SERVICE CORP  PO BOX 19003  GREEN BAY, WI 54307-9003		\$7,777.82	U	CIRCUIT CITY STORES, INC.	\$7,453.17	General Unsecured	\$324.65	According to the Trust's books and records, the liability is overstated by the objection amount.

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Exhibit D: Books and Records: Fix

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Objection Amount	Comments
1/27/2009	6348 2000634801	BYRD, CAROLYN H  GLOBALTECH FINANCIAL LL 2839 PACES FERRY RD SUITE 810 ATLANTA, GA 30339		\$0.00	U	CIRCUIT CITY STORES, INC.	\$321,372.91	General Unsecured	\$0.00	According to the Trust's books and records, the claim should be fixed at \$321,372.91 as a general unsecured claim.

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Exhibit E: Books and Records: Expunge

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/8/2009	2918 2000291801	AMERENCILCO  2105 E State Route 104  Pawnee, IL 62558	Credit & Collections	\$2,813.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/5/2008	762 2000076201	AMERICAN ELECTRIC POWER  PO Box 2021  Roanoke, VA 24022-2121		\$90,110.57	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
1/10/2009	3134 2000313401	ATMOS ENERGY MID STATES DIVISIONS A DIVISION OF ATMOS Atmos Energy Corporation PO Box 650205  Dallas, TX 75265-0205	Attn Bankruptcy Group	\$1,138.39	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
1/25/2009	6943 2000694301	ATMOS ENERGY MID TEX DIVISION A DIVISION OF ATMOS ENERGY Atmos Energy Corporation PO Box 650205  Dallas, TX 75265-0205	Attn Bankruptcy Group	\$1,556.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
1/20/2009	4333 2000433301	BLACKSHEAR, BRENDA  102 ANITA LANE  LONGVIEW, TX 75603		\$9,857.39	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Claimant has filed her claim with the insurance company for personal injury. The trust denies an ongoing liability on the basis of this personal injury claim.
1/30/2009	9769 2000976901	CALIFORNIA AMERICAN WATER  PO BOX 578  ALTON, IL 62002		\$1,410.13	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.

In re Circuit City Stores, Inc, et al.  
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Exhibit E: Books and Records: Expunge

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/26/2009	9795 2000979501	CITIZENS ENERGY GROUP  2020 N Meridian St  Indianapolis, IN 46202	Risk Mgmt Dept	\$1,032.50	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
1/26/2009	9888 2000988801	CITIZENS ENERGY GROUP  2020 N Meridian St  Indianapolis, IN 46202	Risk Mgmt Dept	\$1,335.76	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
1/29/2009	7476 2000747601	CITY OF LIVERMORE, CA  1052 SOUTH LIVERMORE AV  LIVERMORE, CA 94550-4899		\$1,044.22	U	CIRCUIT CITY STORES WEST COAST.	\$0.00	CIRCUIT CITY STORES WEST COAST. INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
1/26/2009	5259 2000525901	CITY OF PORT ARTHUR, TX  P O Box 1089  Port Arthur, TX 77641-1089		\$1,057.59	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
1/5/2009	2398 2000239801	COLUMBIA GAS OF OHIO INC  200 Civic Center Dr 11th Fl  Columbus, OH 43215		\$4,849.30	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
11/17/200	276 2000027601	CONNECTICUT NATURAL GAS CORPORATION  76 Meadow St  Est Hartford, CT 06108	Attn Juliette Morle	\$543.17	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.



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Exhibit E: Books and Records: Expunge

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1/20/2009	4046 2000404601	EDLEN ELECTRICAL EXH SERVICES  3010 BUILDERS AVE  LAS VEGAS, NV 89101		\$511.00	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
1/5/2009	2501 2000250101	ELECTRIC POWER BOARD OF CHATTANOOGA  PO Box 182255  Chattanooga, TN 37422-7255	Attn Legal Services Division	\$6,840.65	U	CIRCUIT CITY STORES PR, LLC	\$0.00	CIRCUIT CITY STORES PR, LLC	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/17/200	1655 2000165501	ENERGYNORTH NATURAL GAS INC DBA KEYSPAN ENERGY DELIVERY NEW 175 E Old Country Rd  Hicksville, NY 11801-4257	Elisa M Pugliese Esq	\$1,141.53	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
12/17/200	1654 2000165401	ENERGYNORTH NATURAL GAS INC DBA KEYSPAN ENERGY DELIVERY NEW 175 E Old Country Rd  Hicksville, NY 11801-4257	Elisa M Pugliese Esq	\$624.31	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
12/17/200	1656 2000165601	ENERGYNORTH NATURAL GAS INC DBA KEYSPAN ENERGY DELIVERY NEW 175 E Old Country Rd  Hicksville, NY 11801-4257	Elisa M Pugliese Esq	\$506.12	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
12/30/200	2263 2000226301	INTERMOUNTAIN GAS CO  PO BOX 64  BOISE, ID 83732		\$974.22	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/15/2009	3816 2000381601	KANSAS CITY POWER & LIGHT  PO BOX 419330  KANSAS CITY, MO 641416330		\$2,100.16	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety due to the fact that the items were reconciled on claim #932 and are therefore duplicative on this claim.
1/15/2009	3815 2000381501	KANSAS CITY POWER & LIGHT  PO BOX 219330  KANSAS CITY, MO 64121-9330		\$3,432.88	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety due to the fact that the items were reconciled on claim #932 and are therefore duplicative on this claim.
1/15/2009	3813 2000381301	KANSAS CITY POWER & LIGHT CO KCPL  P O BOX 219330  KANSAS CITY, MO 64121-9330		\$4,710.10	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety due to the fact that the items were reconciled on claim #932 and are therefore duplicative on this claim.
1/15/2009	3817 2000381701	KANSAS CITY POWER & LIGHT CO KCPL  P O BOX 219330  KANSAS CITY, MO 64121-9330		\$3,164.13	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety due to the fact that the items were reconciled on claim #932 and are therefore duplicative on this claim.
1/15/2009	3819 2000381901	KANSAS CITY POWER & LIGHT CO KCPL  P O Box 219330  Kansas City, MO 64121-9330		\$3,057.56	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety due to the fact that the items were reconciled on claim #932 and are therefore duplicative on this claim.
12/17/200	1799 2000179901	KEYSPAN GAS EAST CORP DBA NATIONAL GRID  175 E Old Country Rd  Hicksville, NY 11801-4257		\$1,186.63	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.

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1/21/2009	4237 2000423701	LACLEDE GAS COMPANY  720 Olive ST Rm 1215  St Louis, MO 63101	c o Bankruptcy	\$2,227.45	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/10/200	886 2000088601	LCEC LEE COUNTY ELECTRIC COOPERATIVE  PO BOX 31477  TAMPA, FL 33631-3477		\$5,600.17	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
11/25/200	528 2000052801	MIDDLE TENNESSEE ELECTRIC MEMBERSHIP CORPORATION 555 New Salem Rd  Murfreesboro, TN 37129		\$6,261.14	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
1/30/2009	10157 2001015701	NATIONAL FUEL GAS DISTRIBUTION CORPORATION 6363 Main St Legal Dept  Williamsville, NY 14221		\$501.33	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
1/30/2009	10142 2001014201	NEW JERSEY AMERICAN WATER/371476  PO BOX 578  ALTON, IL 62002		\$506.25	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
1/30/2009	10141 2001014101	NEW JERSEY AMERICAN WATER/371476  PO BOX 578  ALTON, IL 62002		\$818.25	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/30/2009	10145 2001014501	PENNSYLVANIA AMERICAN WATER COMPANY  PO BOX 578  ALTON, IL 62002		\$628.09	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/9/2008	1432 2000143201	PIEDMONT NATURAL GAS  PO BOX 533500  ATLANTA, GA 30353-3500	PIEDMONT NATURAL GAS NASHVILLE GAS	\$1,069.79	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
1/29/2009	8623 2000862301	PUBLIC SERVICE COMPANY OF NORTH CAROLINA INCOPORATED PSNC 1426 Main St Mail Code 130  Columbia , SC 29201		\$1,457.20	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
1/21/2009	5164 2000516401	PUBLIC SERVICE OF NEW HAMPSHIRE  PO BOX 330  MANCHESTER, NH 03105		\$43,955.58	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/5/2008	263 2000026301	PUGET SOUND ENERGY  PO Box 90868 Closed Accts Dept BOT 01G  Bellevue, WA 98009-0868		\$3,652.70	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/5/2008	262 2000026201	PUGET SOUND ENERGY  PO Box 90868 Closed Accts Dept BOT 01G  Bellevue, WA 98009-0868		\$8,862.48	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.

In re Circuit City Stores, Inc, et al.  
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Exhibit E: Books and Records: Expunge

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
12/5/2008	264 2000026401	PUGET SOUND ENERGY  PO Box 90868 Closed Accts Dept BOT 01G  Bellevue, WA 98009-0868		\$3,496.08	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/5/2008	261 2000026101	PUGET SOUND ENERGY  PO Box 90868 Closed Accts Dept BOT 01G  Bellevue, WA 98009-0868		\$1,509.42	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/5/2008	266 2000026601	PUGET SOUND ENERGY  PO Box 90868 Closed Accts Dept BOT 01G  Bellevue, WA 98009-0868		\$3,720.85	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
7/14/2009	14580 2001458001	ROANOKE GAS COMPANY  PO Box 12247  Roanoke, VA 24024	WootenHart PLC	\$1,337.86	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	The Trust disputes the basis and validity of this claim in it's entirety. Furthermore, the claim is filed late on 07/14/2009 and should be expunged.
1/27/2009	7652 2000765201	SOUTHERN CALIFORNIA GAS COMPANY  The Gas Company PO Box 30337  Los Angeles, CA 90030-0337	Mass Markets Credit & Collections	\$1,027.46	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
1/18/2011	15204 2001520401	Southwest Gas Corporation  PO Box 1498  Victorville, CA 92393		\$708.42	U	Circuit City Stores, Inc.	\$0.00	Circuit City Stores, Inc.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.

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12/1/2008	166 2000016601	TOLEDO EDISON  6896 Miller Rd  Brecksville, OH 44141	Bankruptcy Dept Rm 204	\$4,645.57	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/19/200	1319 2000131902	TOSHIBA AMERICA INFORMATION SYSTEMS INC c o Leitess Leitess Friedberg & 1 Corporate Ctr 10451 Mill Run Cir Ste 1000 Owings Mills, MD 21117	Attn Steven N Leitess	\$257,427.72	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, this claim should be disallowed. The Trust is filing this objection to preserve its rights with respect to the many disputes between the Trust and Toshiba. The parties have entered into a tolling agreement regarding preference and unpaid obligation claims, and have been negotiating with respect to this claim as well. The Trust does not expect litigation with respect to this claim until and unless the parties are unable to reach a global resolution of all issues.
1/26/2009	5342 2000534201	TRUSSVILLE UTILITIES BOARD, AL  P O Box 836  Trussville, AL 35173		\$1,620.91	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/19/200	1694 2000169401	TUCSON ELECTRIC POWER COMPANY  One South Church Ave Ste 10  Tucson, AZ 85701	Marc Jerden Senior Legal Counsel	\$2,956.17	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/19/200	1039 2000103901	TUCSON ELECTRIC POWER COMPANY  Senior Legal Counsel One South Church Ave Ste 10  Tucson, AZ 85701	c o Marc Jerden	\$3,258.69	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
12/19/200	1708 2000170801	TURLOCK IRRIGATION DISTRICT  P O BOX 819007  TURLOCK, CA 95381-9007		\$6,557.91	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Debtor(s)	Comments
1/29/2009	7698 2000769801	UGI ENERGY SERVICES, INC  1 MERIDIAN BLVD STE 2C01  WYOMISSING, PA 19610		\$6,786.43	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.
11/28/200	387 2000038701	WESTERN MASSACHUSETTS ELECTRIC COMPANY PO Box 2899  Hartford, CT 06101-8307	Northeast Utilities Credit and Collection Center	\$4,802.21	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
1/26/2009	6490 2000649001	WISCONSIN POWER & LIGHT  300 Sheridan Ave  Centerville, IA 52544		\$6,045.04	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account. Furthermore, the support provided with the claim is insufficient to determine the accuracy of the alleged liability.
11/28/200	562 2000056201	YANKEE GAS  PO Box 2899  Hartford, CT 06101-8307	Northeast Utilities Credit and Collection Center	\$2,840.38	U	CIRCUIT CITY STORES, INC.	\$0.00	CIRCUIT CITY STORES, INC.	According to the Trust's books and records, the claim is disputed in full based on pending deposits and/or post-petition overpayments on account.